

**STATE of NEW HAMPSHIRE  
DEPARTMENT OF INSURANCE  
UNLICENSED COMPANIES PREMIUM TAX REPORT  
YEAR ENDED DECEMBER 31, \_\_\_\_\_**

**Property & Casualty Companies Due Date: March 1, \_\_\_\_\_**

**Name of Company** \_\_\_\_\_

**Address of Company** \_\_\_\_\_

**Federal Tax Identification Number** \_\_\_\_\_

**NAIC Group Code** \_\_\_\_\_ **NAIC Company Code** \_\_\_\_\_ **Domestic State** \_\_\_\_\_

- |   |       |
|---|-------|
| 1. State Page, Direct Premium Written, Line 35 less lines 8 + 9 | _____ |
| 2. Schedule T, Finance and Service Charges, Line 30             | _____ |
| 3. Total (Line 1 + Line 2)                                      | _____ |
| 4. Premium Tax Due at 4% Premium Tax Rate (Line 3 x 4%)         | _____ |
| 5. State Page, Direct Premium Written, Marine - Lines 8 + 9     | _____ |
| 6. Premium Tax Due at 2% Premium Tax Rate (Line 5 x 2%)         | _____ |
| 7. Total Premium Tax Due (Lines 4 + 6)                          | _____ |

The undersigned certifies that this report is true and correct according to the best of his information, knowledge, and belief.

PREPARER	TITLE	DATE
CONTACT INFORMATION:		
ADDRESS _____		
EMAIL _____		

I. Except as to premiums on lawfully procured surplus lines insurance pursuant to the surplus lines laws of this state, and premiums on unlicensed insurance procured by industrial insurers on which a tax has been paid pursuant to RSA 406-B:16, VI and premiums on independently procured insurance on which a tax has been paid pursuant to RSA 406-B:17, every unauthorized insurer shall pay to the commissioner before March 1 next succeeding the calendar year in which the insurance was so effectuated, continued or renewed a premium receipts tax of 4 percent of gross premiums charged for such insurance other than marine insurance and a premium receipts tax of 2 percent of gross premiums charged for such marine insurance on subjects resident, located or to be performed in this state. Such insurance on subjects resident, located or to be performed in this state procured through negotiations or an application, in whole or in part occurring or made within or from within or outside of this state, or for which premiums in whole or in part are remitted directly or indirectly from within or outside of this state, shall be deemed to be insurance procured, or continued or renewed in this state. The term "premium" includes all premiums, membership fees, assessments, dues, and any other consideration for insurance. Such tax shall be in lieu of all taxes and fire department dues. On default of any such unauthorized insurer in the payment of such tax the insured shall pay the tax. If the tax prescribed by this section is not paid within the time stated, the tax shall be increased by a penalty contingent upon the number of days that have passed since the due date. For late payments received 1-30 days after the due date, the penalty fee shall be 3 percent of the amount of tax due. For late payments received 31-60 days after the due date, the penalty fee shall be 6 percent of the amount of tax due. For late payments received more than 60 days after the due date, the penalty fee shall be 12 percent of the amount of tax due.

II. If a policy covers risks or exposures only partially in this state, the tax payable shall be computed on the portions of the premium which are properly allocable to the risks or exposures located in this state. In determining the amount of premiums taxable in this state, all premiums written, procured, or received in this state and all premiums on policies negotiated in this state shall be deemed written on property or risks located or resident in this state, except such premiums as are properly allocated or apportioned and reported as taxable premiums of any other state or states.

**Source.** 1967, 237:1. 1971, 170:4. 2002, 207:39, eff. July 15, 2002. 2019, 179:5, eff. Jan. 1, 2020.